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To 1 Examiner Hosuk Song	Company USPTO - GAU 2135 Re: 09/812,726 Confirmation No. 2601	Fax Number 1-571-273-8300	Phone Number
Date 7/18/2005	Client/Matter Number 100809-00160 (SCET 18.497)		
From Samson Helfgott	Attorney Email Address Samson.Helfgott@kattenlaw.com		
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Frances Doyle

Attorney Docket No.: 100809-00160 (SCET 18.497)

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JUL 18 2005

Inventor: Isamu TERASAKA

Confirmation No.: 2601

Serial No.: 09/812,726

Filed: March 20, 2001

Title: **RECORDING MEDIUM HAVING ENCRYPTED SOUND...**

Examiner: Hosuk Song

Group Art Unit: 2135

July 18, 2005

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO FINAL OFFICE ACTION

SIR:

In response to the Final Office Action dated April 20, 2005, Applicant submits the following remarks: